

CHAPTER 99

DOGS

S. F. 667

AN ACT to amend chapter one hundred forty (140) acts of the thirty-ninth general assembly (S. C. C. 31319-a1, a3, a4, a10, a12) relating to the taxation, licensing and controlling of dogs.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. License tag.** That the law as it appears in chapter one
2 hundred forty (140) acts of the thirty-ninth general assembly be
3 and the same is hereby amended in the following particulars, to-wit:
4 Amend section one (1) of said act by inserting after the word
5 "license" and before the word "for" in line five (5) of said section
6 the word "tag".

7 That said section be further amended by striking out of said section
8 all that part thereof following the period (.) in line fifteen (15)
9 down to and including the period (.) after the word "license" in line
10 eighteen (18) and inserting in lieu thereof the following: "Such
11 license tag shall have stamped thereon the year in which it is issued
12 and the name of the county issuing it and shall bear the serial number
13 under which the dog is licensed as shown by the record book
14 in the office of the county auditor."

15 That said section be further amended by striking out that part of
16 said section following the period (.) following the word "year" in
17 line nineteen (19) down to and including the period (.) in line
18 twenty (20) and substituting in lieu thereof the following: "The
19 board of supervisors shall furnish to the county auditor the metal
20 tags required under this act."

1 **SEC. 2. Application for license tag.** That said act be further
2 amended by striking out section three (3) and inserting in lieu
3 thereof the following: "Applications for license tags may be sworn
4 to before any person qualified to administer an oath and mailed to
5 the county auditor. Where an acknowledgment is taken by the
6 county auditor, no fee shall be charged. Upon receipt of such application
7 the auditor shall immediately issue the license tag and deliver
8 the same to the applicant or forward it by mail as the case
9 may be."

1 **SEC. 3. Transfer of license tag.** That said act be further amended
2 by repealing section four (4) thereof and substituting in lieu thereof
3 the following: "No license tag issued for one dog shall be transferable
4 to another dog. Whenever the ownership of any dog is permanently
5 transferred from one person to another, the license tag may be
6 transferred by notation on the original license record by the county
7 auditor. Whenever a dog licensed in one county is permanently
8 transferred to another county, the license tag may also be transferred
9 by application to the county auditor of the county to which the dog
10 is removed and the payment to him of a fee of twenty-five (25c)
11 cents. Upon the payment of the fee above referred to, a new license
12 tag shall be issued for such dog."

1 **SEC. 4. Delinquent fees—penalty—collection.** That said act be
 2 further amended by striking out section ten (10) and substituting
 3 in lieu thereof the following: "All license fees shall become delin-
 4 quent on the first day of June of the year in which they are due and
 5 payable and a penalty of one (\$1.00) dollar shall be added to each
 6 unpaid license on and after June first. Between the first and the
 7 twentieth day of May, the county auditor shall cause to be published
 8 once in each of the official papers of the county a list of the names
 9 of all persons owning dogs reported by the assessor upon which the
 10 tax has not been paid. If the license is paid upon any dog after
 11 publication and before June first there shall be collected in addition
 12 to the license fee the costs of publication. If such license is collected
 13 on or after June first, in addition to the license fee the auditor or
 14 treasurer shall collect a penalty of one (\$1.00) dollar and costs of
 15 publication. Not later than May first the county auditor shall cause
 16 to be spread upon the tax books of the county any delinquent license
 17 tax together with the penalty and costs of publication, which tax,
 18 penalty and costs shall be collectible in the same manner and in the
 19 same way as any other delinquent tax. Should such tax, penalty
 20 or costs be uncollectible, the costs of publication and collection shall
 21 be paid from the domestic animal fund."

1 **SEC. 5. Right of property.** That section twelve (12) of said act
 2 be amended by inserting after the word "license" and before the
 3 word "for" in line two (2) thereof the word "tag".

4 That said section be further amended by striking out the comma
 5 (,) following the word "license" as it appears in lines four (4) and
 6 five (5) of said section.

1 **SEC. 6. When act effective.** The provisions of this act shall not
 2 become effective until January 1, 1924.

Approved April 21, A. D. 1923.

CHAPTER 100

DOGS

H. F. 382

AN ACT to amend chapter one hundred forty (140) acts of the thirty-ninth general assembly (C. C. Ch. 2 Tit. XII) relating to the taxation, licensing and controlling of dogs, and relieving certain officers from responsibility for the collection of fees in relation thereto.

Be it enacted by the General Assembly of the State of Iowa:

1 **SECTION 1. Application for license—failure to collect fee.** That
 2 chapter one hundred forty (140) acts of the thirty-ninth general
 3 assembly (C. C. Ch. 2 Tit. XII) be and the same is hereby amended
 4 by striking out section three (3) thereof and substituting in lieu
 5 therefor the following:

6 "Sec. 3. Applications in writing accompanied by the fee provided